Sl No. 166

1950-52 **File No.** 35/48-II

A CLASS Public Works DEPARTMENT
& BRANCH (1)

Subject:— Allowances.
Government Servants
Grant of war allowance, dearness allowance to.

E(1)

File No. 35/48-II

Sta. Sectt. Slip 24-A

G.R., G D., No. 2408, dated 22-5-22.]

Correspondence

DOCKET SHEET (B)

Subject :—

File No._____

_____DEPT.

_____BRANCH.

References :—

Date.	To whom sent.	Notes and instructions.

For further orders
Pl.see Govt. corrigendum
F.D.No. 174,dt. 4-7-52
(NS-54/71898).

Dearness allowance:
Grant of

GOVERNMENT OF BOMBAY.

Finance Department.

Resolution No. 174.

Bombay Castle, 21st October 1950.

Read:-

Government Resolution No. 174,dated 27th October 1944;

Government Resolutions No. 174,dated 31st January 1945 and 8th February 1945;

Government Resolution No. 174A,dated 15th May 1945;

Government Resolution No. 174B,dated 13th July 1945;

Government Resolution No. 174A,dated 22nd May 1946;

Government Resolution No.174B,dated 21st December 1946;

Government Resolution No.174B,dated 14th March 1947;

Government Resolution No.174,dated 23rd August 1947;

Government Resolution No. 174A,dated 20th November 1947;

Government Resolution No. 174B,dated 27th November 1947;

Government Resolution No. 174B,dated 28th November 1947;

Government Resolution No. 174,dated 5th December 1947;

Government Resolution No.6567/33-II,dated 15th January 1948;

Government Resolution No. 1753/33,dated 29th April 1948;

Government Resolution No. 6567/33-II,dated 6th July 1948;

Government Resolution No. 6567/33-III,dated 6th July 1948;

Government Resolution No. 174-G,dated 3rd August 1948 and

Government Resolution No. 1753/33,dated 22nd March 1949;

Resolution.- The following decisions in regard to

to the regulation of dearness allowance are published for information and guidance:-

(i) Definition of the term 'Pay' .- Subject to the provisions of items (xiv) and (xv) below, the term 'Pay' for purposes of the grant of the allowance includes only the pay, personal pay and special pay as defined in Bombay Civil Services Rules 9(39)(a) (i),9(44) and 9(49), respectively. The monthly pay of the a daily-rated worker will be reckoned at 26 tims his basic daily wages.

(ii) Definition of the term 'married gazetted officer and 'unmarried gazetted officer'.- For purposes of the grant of dearness allowance the term 'married gazetted officer ' will also include a widower or a widow a divorsed person or a judicially separated person with a dependant child or children , and the term 'unmarried gazetted a divorsed person or a judicially separated person

Pl. see F.D. corrigendum No. 174 dt.6-10-53.

vide F.D.G.R.No.
CPA 1655 dt.
21-4-55. RESOLUTION OF GOVERN

The Government of Bombay is pleas that the following addition should be paragraph (III) (a) of Government Reso Department, No. 174 dated the 21st Oct

D. No. dt. -54 (14887)

In the case of leave preparatory or terminal leave spent in India, comb vacation, the period of vacation should as leave and dearness allowance should during the first four months of leave including the period of vacation.

wance is admissible and for calculation of th amount of the allowance. Leave salary for the purpose will comprise only those elements of pay..

pay which have been specified in item (i) above. For example, the portion of leave salary which represents the elements of sterling overseas pay, or the categories of pay (other than the basic, special or personal pay) which are excluded for the purpose of the allowance admissible during leave. Please see also item (xiv) (c) below.

Pl.see F.D. corrigendum No. 174dt.6-10-53

(c) Unmarried gazetted officers who get married during leave will be eligible for the allowance at the rates admissible to married officers, only from the date on which they return to duty on the expiry of leave and not from the date of marriage.

(d) The allowance shall not form part of leave salary for purposes of determining the maxima and minima laid down in Bombay Civil Services Rules 759 and 760.

(e) No dearness allwance allowance will be admissible to officers on study leave, whether in India or abroad.

(f) The allowance drawn during leave will be charged to the head 'Allowances, Honoraria,etc.' under the relevant demand if the payment is made in India. If the payment is made in England, the head will be "Leave Salaries a nd Deputation pay" under "Charges in England". The allowance will not be allocated,like leave salary between various Governments, but will be treated as falling under item 3 of the preamble to section B-II, Appendix 3 to Account Code, Volume I.

X Please see F.D. corrigendum No 174 dt the 4-7-52.

(iv) Admissibility of the allowance during joining time.- During joining time,as defined in Bombay Civil Services Rule 79, the allowance will be based on the joining time pay admissible under Bombay Civil Services Rule 101 except that in cases falling under clause (b) of the Bombay Civil Services Rule 79 , the allowance will be drawn at the same rate at which it was drawn before commencement of the joining time.

(v) Admissibility of the allowance during deputa-

deputation....

deputation abroad.- Government servants on deputation out of India for not longer than six monts at a time, and drawing pay not exceeding the prescribed limits, may be allowed to draw dearness allowance at the rate at which the allowance would have been drawn, had the officer not proceeded on deputation. The allowance may also be granted in cases of deputation out of India extending over a period exceeding six months, provided the deputation is to more than one country and the period of the officer's stay on deputation in any one country does not exceed six months. The allowance will not be admissible to officers posted ex-India to specific posts, e.g., Consular posts abroad.

(vi) Admissibility of the allowance during foreign service.- Subject to the sanctioned terms of appointment of a Government servant on foreign service he may draw the allowance on the basis of his pay in foreign service (excluding overseas pay).

(vii) Admissibility of the allowance to persons paid at special rates.- The following classes of Government servants will be eligible for the allowance provided their pay does not include an element of compensation for the increased cost of living:-

(a) Officers appointed on contract.

(b) Officers appointed on ad hoc or personal rates of pay.

(c) Work-charged establishment.

(d) Staff paid at daily or piece work rates borne on regular establishment (and not merely employed as casual workers) irrespective of whether their wages are disbursed at the end of the month or at shorter intervals.

(e) Whole-time staff paid from contingencies.

The amount of dearness allowance of a daily-rated worker for a part of the month will be calculated by dividing the rate of dearness allowance admissible to him on the basis of his monthly pay as defined in item (i) above by 26 and multiplying the result

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(d) Staff paid at daily or piece work rates borne on regular establishment (and not merely employed as casual workers) irrespective of whether their wages are disbursed at the end of the month or at shorter intervals.

(e) Whole-time staff paid from contingencies.

The amount of dearness allowance of a daily-rated worker for a part of the month will be calculated by dividing the rate of dearness allowance admissible to him on the basis of his monthly pay as defined in item (i) above by 26 and multiplying the result

result by the number of days on which he was actually employed during the month.

(viii) Allowance admissible to persons appointed or discharged on drawing varying rates of pay in the course of a month.- Since under the Government Resolution, Finance Department, No. 6567/33-II, dated the 15th January 1948 and No. 6567/33-II , dated the 6th July 1948, the eligibility for the dearness allowance is dependant on pay as defined in Bombay Civil Services Rule 9(39) a nd not on the amount of pay actually drawn during any particular period of a month, the allowance in respect of any such broken period in cases of this type will be drawn for the actual days of duty at the rate appropriate to the monthly rate of pay during such period of periods.

(ix) Grant of the allowance to Gazetted Officers in receipt of separation allowance.- Married officers in receipt of separation allowance should be treated as "unmarried " for purposes of the grant of dearness a allowance, and their allowance regulated accordingly.

(x) Admissibility of the allowance to female Government servants.- A widow holding a gazetted post is eligible for the allowance at the rates admissible to married officers if she has a child; otherwise at those admissible to unmarried officers-. A widow holding a non-gazetted post will, howeve , draw the allowance at "married" rates without any such condition.

. see F.D. corrigendum No. 174 dt. 6-10-53

(xi) Regulation of the allowance in cases where both husband and wife are in the service of the Bombay Government.- In cases where both husband and wife are employed under the Bombay Government, they will both draw the allowances if otherwise admissible, at rates sanctioned for married officers.

(xii) Admissibility of dearness allowance to military Officers in Civil Employ.- Military officers in civil employ drawing civilian rates of pay or eligible for dearness allowance in terms of the Government....

Government Resolution, Finance Department, No. 174, dated the 23rd August 1947, while those drawing military rates of pay will be governed by the rules or orders on the subject applicable to the personnel of the Defence Forces.

(xiii) Compensation to single non-gazetted officers ~~allow~~ promoted to gazetted rank. - If on promotion from non-gazetted to gazetted rank an unmarried officer suffers a loss in emoluments (i.e. pay plus deamness allowance), then he may be granted an additional dearness allowance equal to the amount of this loss, the extra allow-ance being absorbed in subsequent increases in pay and deamness allowance in the gazetted post.

(xiv) Grant of the allowance to reemployed pensioners. Retired Government servants who have been or may be re-employed and who are allowed to draw their pension in addition to pay, will be eligible to draw the allowance, if their pay plus pension does not exceed the monetary limits prescribed. In such cases, the allowance will be calculated as follows:-

(a) In the case of officers whose pay plus pension exceeds the sanctioned maximum pay of the post, the allowance will be calculated on the maximum.

(b) In other cases, the allowance will be calculated on the pay plus pension.

(c) In the ~~purposes of these orders, the amount~~ case of officers on leave ~~the allow-~~ ~~Pl. see F.D. corrigendum No. 174dt. 4-7-52~~ the allowance will be calculated on leave salary alone (excluding pension).

Pl see .F.D. corrigendum No. 174dt. 4.7- 52

For the purposes of these orders, the amount of 'pension' will be the amount originally sanctioned (i.e. before commutation, if any) less the amount of pension, if any, held abeyance as a condition of re-employment.

(xv) Grant of allowance to persons in receipt of employments from foreign Governments ~~and Indian States.~~ Government servants in receipt of any emoluments of the nature of pay, leave salary or pension from Foreign Governments (e.g. Burma, Ceylon, Pakistan etc.) ~~& Indian States~~ in addition to pay from Government will subject to the total emoluments not exceeding the limit prescribed for eligibility for dearness allowance draw the allowance on the basis of their pay from Government. For the purposes of this paragraph pension as originally sanctioned, i.e. before commutation, if any, should be taken into account.

Vide F D corrigendum No. 174 dt the 4-7-52

(xvi) Grant of the allowance to a State Government Servant in receipt of special pay from the Central Government for part-time work and vice versa.- The allowance in such cases will be regulated under the relevant rules of the State Government, as if the special pay was payable by this Government and the Central Government will be liable, in addition to the special pay, to the excess if any, or the dearness allowance so paid, over the allowance that would have been admissible if the officer had not been in receipt of the special pay from the Central Government. The reverse will hold good in the case of the Ceentral Government servats receiving special pay from this Government.

(xvii) Rate of the allowance when the pay of a Government servant does not fall exactly within any of the prescribed pay ranges.- In cases where the pay falls within the interval between two consecutive pay ranges the allowance will be admissible at the rates shown against the next higher pay-range or slab. Thus a person in receipt of pay Rs. 100-8-0 per mensem will draw dearness allowance at ~~Rmended~~ vide G.C.M., F.D., No. 174, dt. 20-5-53 (AIS 2153 ~~Rs. 10-4-123~~). the rate prescribed for the pay range of Rs. 101-150.

(xviii) Liability of the allowance to Income-tax.- The allowance is liable to income-tax under section

section 7 of the Income-Tax Act of 1922. The deduction will be made at source as in the case of salaries.

(xix) Non-inclusion of the allowance in ~~employments~~ emoluments for purposes of recovery of house-rent.- The allowance will be excluded from the term "emoluments" ~~will be made~~ as defined in Bombay Civil Services Rule 9(17) (ii) for purposes of recovery of house-rent.

(xx) Treatment of fractions of a rupee in the amount of the allowance.- In arriving at the monthly rate of dearness allowance payable to a Government servant, fractions of a rupee less than eight annas will be ignored and eight annas and more will count as one rupee.

2. Cases already decided will not be reopened and excess amounts, if any, paid otherwise than in accordance with those instructions need not be recovered.

By order of the Governor of Bombay.

P. V. R. RAO,

Secretary to Government.

G.R.,No. 174,F.D.,dated the 21st October 1950.

To

The Accountant General, Bombay,
The Deputy Accountant General, Baroda,
The Secretary to the Governor,
The Comptroller, Governor's Household,
The Secretary, Bombay Public Service Commission,
The Secretary to the Hohourable the Chief Minister,
*The Prothonotary and Senior Master, High Court, Bombay,
*The Registrar High Court, Appellate Side, Bombay,
The Examiner, Local Fund Accounts, Bombay,
All Departments of the Secretary,
All Collectors (with extra copies for supply to local bodies).
All other Heads of Departments under the several Departments of the Secretariat,
All Heads of Offices,
The Director of Publicity,
The Enquiry Officer, Secretariat,
*The Secretary to the Government of India, Ministry of Finance,
The Postmaster General , Bombay,
The Executive Engineer, Bombay Central Public Works Divisions , Bombay,
The Director , Central Irrigation and Hydro-dynamic Research Station, Poona,
The Master, Security Printing, India,
The Superintendent Archaeological Survey, Western Circle, Poona,
The Collector of Salt Revenue, Bombay,
The Commissioner of Income-Tax, Bombay,
The Government Examiner of Accounts, B.B.&C.I.Rly.,Bombay,
The Chief Auditor, G.I.P.Rly.,Bombay,
The Director General of Observatories, Poona,
The Controller of Inspection, Indian Stores Department Bombay Circle,
The Controller of Purchase, Indian Stores Department, Bombay Circle,
The Meteorologist, Colaba Observatory, Bombay,

The Superintending Meteorologist, Upper Air Office, New Delhi,
The Secretary, Indian Central Cotton Committee, Bombay,
The Inspector of Explosives, West Circle, Bombay,
The Manager, Reserve Bank, Bombay,
The Collector of Customs, Bombay (with extra copy for the Protector of Emigrants Bombay),
The Controller of Naval Accounts, Bombay.

*By letter.

No. of 1950.

Copy forwarded for information and guidance to

Dearness allowance:

Grant of -

GOVERNMENT OF BOMBAY.

Finance Department.

Corrigendum No. 174.

Secretariat Annexe, Fort, Bombay, 4th July 1952.

C O R R I G E N D U M.

Th following amendments should be carried out in Government Resolution, Finance Department, No. 174, dated 21st October 1950:-

(1) In line 2 of sub-paragraph 1 (iii) (f) :-

(i) For the words, 'is made in India', the words 'is made either in India or outside India, but adjustment is made in the books of the Accounts Officer in India' should be substituted.

(ii) After the words 'is made in England' the words 'and adjusted finally in the books of the Accounts Officer there' should be inserted.

(2) In sub-paragraph 1 (xiv) (c) : After the word 'leave' in line 1, the words 'during such re-employment' should be inserted.

(3) In sub-paragraph 1 (xv) : The words 'and Indian States' in the heading and the words 'or Indian States' in line 3 thereof should be deleted.

By order of the Governor of Bombay,

M. D. RANGANEKAR,

Under Secretary to Government.

To

The Accountant General, Bombay,

The Deputy Accountant General, Baroda,

The Secretary to the Governor,

The Comptroller, Governor's Household,

The Secretary, Bombay Public Service Commission,

The Secretary to the Chief Minister,

*The Prothonotary and Senior Master, High Court, Bombay,

*The Registrar, High Court of Judicature, Appellate Side, Bombay,

The ....

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All Departments of the Secretariat,

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The Director of Publicity,

The Liaison Officer, Secretariat,

*The Secretary to the Government of India, Ministry of Finance

The Postmaster General, Bombay,

The Executive Engineer, Bombay Central Public Works Division, Bombay,

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The Master, Securiting Printing, India,

The Superintendent, Archaeological Survey, Western Circle, Poona,

The Collector of Salt Revenue, Bombay,

The Commissioner of Income-tax, Bombay,

The Government Examiner of Accounts, Western Railway, Bombay,

The Chief Auditor, Central Railway, Bombay,

The Director General of Observatories, Poona,

The Controller of Inspection, Indian Stores Department, Bombay Circle,

The Controller of Purchase, Indian Stores Department, Bombay Circle,

The Meteorologist, Colaba Observatory, Bombay,

The Superintending Meteorologist, Upper Air Office, New Delhi,

The Secretary, Indian Central Cotton Committee, Bombay,

The Inspector of Explosives, West Circle, Bombay,

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